

STATE OF ILLINOIS

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Facility Name & ID Number Alden Northmoor Rehab & HCC# 0041277 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>198</u>	Skilled (SNF)	<u>198</u>	<u>72,270</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>198</u>	TOTALS	<u>198</u>	<u>72,270</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>11,450</u>	<u>3,879</u>	<u>9,951</u>	<u>25,280</u>	8
9	SNF/PED					9
10	ICF	<u>32,589</u>	<u>4,553</u>	<u>290</u>	<u>37,432</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>44,039</u>	<u>8,432</u>	<u>10,241</u>	<u>62,712</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.77%

D. How many bed-hold days during this year were paid by Public Aid?

67 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)NONEF. Does the facility maintain a daily midnight census? YESG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 3/29/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 11/1/96 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 50 and days of care provided 9,733Medicare Intermediary AdminiStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

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Facility Name & ID Number

Alden Northmoor Rehab & HCC

0041277

Report Period Beginning:

01/01/2003

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V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	444,761	37,235	6,600	488,596	484	489,080		489,080			1
2	Food Purchase		335,037		335,037	(30,094)	304,943	13,301	318,244			2
3	Housekeeping	183,148	40,078		223,226	1,099	224,325		224,325			3
4	Laundry	47,809	18,008		65,817		65,817		65,817			4
5	Heat and Other Utilities			246,881	246,881		246,881	798	247,679			5
6	Maintenance	50,987	1,621	157,518	210,126	160	210,286	12,252	222,538			6
7	Other (specify):* Security	141			141		141		141			7
8	TOTAL General Services	726,846	431,979	410,999	1,569,824	(28,351)	1,541,473	26,351	1,567,824			8
	B. Health Care and Programs											
9	Medical Director			32,400	32,400		32,400		32,400			9
10	Nursing and Medical Records	2,290,101	169,281	8,328	2,467,710	4,084	2,471,794	(31,842)	2,439,952			10
10a	Therapy	69,204			69,204		69,204		69,204			10a
11	Activities	73,380	2,117	4,828	80,325	1,044	81,369		81,369			11
12	Social Services	27,739			27,739		27,739		27,739			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,460,424	171,398	45,556	2,677,378	5,128	2,682,506	(31,842)	2,650,664			16
	C. General Administration											
17	Administrative	159,979			159,979		159,979		159,979			17
18	Directors Fees											18
19	Professional Services			880,208	880,208	(648)	879,560	(767,316)	112,244			19
20	Dues, Fees, Subscriptions & Promotions			41,123	41,123		41,123	(32,140)	8,983			20
21	Clerical & General Office Expenses	431,682	18,820	138,985	589,487	559	590,046	17,017	607,063			21
22	Employee Benefits & Payroll Taxes			480,070	480,070	23,312	503,382	63,400	566,782			22
23	Inservice Training & Education											23
24	Travel and Seminar			854	854		854	13,111	13,965			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			127,798	127,798		127,798	12,318	140,116			26
27	Other (specify):* Bad Debt Exp			181,647	181,647		181,647	(181,647)				27
28	TOTAL General Administration	591,661	18,820	1,850,685	2,461,166	23,223	2,484,389	(875,257)	1,609,132			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,778,931	622,197	2,307,240	6,708,368		6,708,368	(880,748)	5,827,620			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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Facility Name & ID Number Alden Northmoor Rehab & HCC

#0041277

Report Period Beginning:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			37,593	37,593		37,593	300,014	337,607			30
31	Amortization of Pre-Op. & Org.							112,233	112,233			31
32	Interest			100,150	100,150		100,150	1,200,172	1,300,322			32
33	Real Estate Taxes							430,108	430,108			33
34	Rent-Facility & Grounds			1,483,904	1,483,904		1,483,904	(1,483,904)				34
35	Rent-Equipment & Vehicles			10,383	10,383		10,383	24,165	34,548			35
36	Other (specify):* Mtge insurance							54,394	54,394			36
37	TOTAL Ownership			1,632,030	1,632,030		1,632,030	637,182	2,269,212			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		462,653	722,598	1,185,251		1,185,251	(151,772)	1,033,479			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops		2,199		2,199		2,199	(2,199)				41
42	Provider Participation Fee			108,405	108,405		108,405		108,405			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		464,852	831,003	1,295,855		1,295,855	(153,971)	1,141,884			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,778,931	1,087,049	4,770,273	9,636,253		9,636,253	(397,537)	9,238,716			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Alden Northmoor Rehab & HCC

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(7,204)	30		9
10	Interest and Other Investment Income	(2,043)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,718)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(55,798)	21		17
18	Fines and Penalties	(5,120)	32		18
19	Entertainment	(543)	20		19
20	Contributions	(3,515)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(17,776)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(181,647)	27		24
25	Fund Raising, Advertising and Promotional	(25,452)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (300,816)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(37,787)		34
35	Other- Attach Schedule	(58,934)	pg 5a	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (96,721)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (397,537)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39			X			39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Alden Northmoor Rehab & HCC

ID# 0041277

Report Period Beginning: 01/01/2003

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (3,108)	5	1
2	Gift shop expenses: gl 6944	(2,199)	41	2
3				3
4				4
5	Adj depreciation to equal pg 13's	129	30	5
6				6
7	Medical records receipts	(843)	10	7
8	Stop payment fee	(25)	21	8
9	Miscell admin receipts	(372)	21	9
10	IL Health Care Assoc dues (PAC: 30.13%)	(3,222)	20	10
11				11
12	Prudential late charges on NM Assoc retired debt	(39,245)	32	12
13	Adjust interest exp to equal page 9's	717	32	13
14	Interest penalty Chicago head tax	(291)	32	14
15	Marketing Mgr (gl 6701-100-009)	(13,008)	21	15
16	Adj deferred maint exp to equal pg 22A's	989	6	16
17	Reclass vendor settlement from line 21 to 6	(5,449)	6	17
18	Reclass vendor settlement from line 21 to 6	5,449	21	18
19	Back out prior yr exp adj	5,449	6	19
20	Back out subscr fee for Web mktg site (gl 6813)	(2,200)	19	20
21	Mktg Mgr employ benefits deduction	(1,705)	22	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(58,934)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,718)	0	0	15,019	0	0	0	0	0	0	0	13,301	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,108)	0	3,906	0	0	0	0	0	0	0	0	798	5
6	Maintenance	989	0	12,684	0	0	0	(69)	(1,352)	0	0	0	12,252	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,837)	0	16,590	15,019	0	0	(69)	(1,352)	0	0	0	26,351	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(843)	0	0	(30,222)	(777)	0	0	0	0	0	0	(31,842)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(843)	0	0	(30,222)	(777)	0	0	0	0	0	0	(31,842)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(19,976)	0	(747,340)	0	0	0	0	0	0	0	0	(767,316)	19
20	Fees, Subscriptions & Promotions	(32,732)	0	592	0	0	0	0	0	0	0	0	(32,140)	20
21	Clerical & General Office Expenses	(63,754)	17,115	34,821	16,359	12,476	0	0	0	0	0	0	17,017	21
22	Employee Benefits & Payroll Taxes	(1,705)	0	62,261	0	2,844	0	0	0	0	0	0	63,400	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	13,111	0	0	0	0	0	0	0	0	13,111	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	12,014	304	0	0	0	0	0	0	0	0	12,318	26
27	Other (specify):*	(181,647)	0	0	0	0	0	0	0	0	0	0	(181,647)	27
28	TOTAL General Administration	(299,814)	29,129	(636,251)	16,359	15,320	0	0	0	0	0	0	(875,257)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(304,494)	29,129	(619,661)	1,156	14,543	0	(69)	(1,352)	0	0	0	(880,748)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(7,075)	294,684	10,584	0	1,821	0	0	0	0	0	0	300,014	30
31	Amortization of Pre-Op. & Org.	0	110,312	1,763	0	0	158	0	0	0	0	0	112,233	31
32	Interest	(45,982)	1,192,663	52,107	0	1,144	240	0	0	0	0	0	1,200,172	32
33	Real Estate Taxes	0	422,308	7,324	0	476	0	0	0	0	0	0	430,108	33
34	Rent-Facility & Grounds	0	(1,483,904)	0	0	0	0	0	0	0	0	0	(1,483,904)	34
35	Rent-Equipment & Vehicles	0	0	24,165	0	0	0	0	0	0	0	0	24,165	35
36	Other (specify):*	0	54,394	0	0	0	0	0	0	0	0	0	54,394	36
37	TOTAL Ownership	(53,057)	590,457	95,943	0	3,441	398	0	0	0	0	0	637,182	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(40,013)	(53,509)	(58,250)	0	0	0	0	0	(151,772)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(2,199)	0	0	0	0	0	0	0	0	0	0	(2,199)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(2,199)	0	0	(40,013)	(53,509)	(58,250)	0	0	0	0	0	(153,971)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(359,750)	619,586	(523,718)	(38,857)	(35,525)	(57,852)	(69)	(1,352)	0	0	0	(397,537)	45

Facility Name & ID Number Alden Northmoor Rehab & HCC

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01/01/2003

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VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Alden Management Services	100	See Pg 6K		See Pg 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Rent revenue	\$ 1,483,904	Northmoor Associates		\$	\$ (1,483,904) 1
2	V	32 Interest income	78,068	Northmoor Associates			(78,068) 2
3	V	32 Replacement reserve interest	1,322	Northmoor Associates			(1,322) 3
4	V	21 Audit fees		Northmoor Associates		16,415	16,415 4
5	V	21 Miscell expense		Northmoor Associates		700	700 5
6	V	33 Real estate taxes		Northmoor Associates		422,308	422,308 6
7	V	26 Property/liability insurance		Northmoor Associates		12,014	12,014 7
8	V	32 Interest on mortgage note		Northmoor Associates		1,136,437	1,136,437 8
9	V	36 Mortgage insurance premium		Northmoor Associates		54,394	54,394 9
10	V	32 Interest expense-tenant		Northmoor Associates		1,322	1,322 10
11	V	32 Interest on operating loan		Northmoor Associates		134,294	134,294 11
12	V	30 Depreciation expense		Northmoor Associates		294,684	294,684 12
13	V	31 Amortization expense		Northmoor Associates		110,312	110,312 13
14	Total		\$ 1,563,294			\$ 2,182,880	\$ * 619,586 14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

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VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee benefits	\$	Alden Management Services	100.00%	\$ 62,261	\$ 62,261	15
16	V	19 Professional fees	764,675	Alden Management Services		17,335	(747,340)	16
17	V	21 Clerical and G & A		Alden Management Services		34,821	34,821	17
18	V	5 Utilities		Alden Management Services		3,906	3,906	18
19	V	6 Maintenance		Alden Management Services		12,684	12,684	19
20	V	24 Travel and seminar		Alden Management Services		13,111	13,111	20
21	V	26 Insurance		Alden Management Services		304	304	21
22	V	20 Dues/fee/subscriptions		Alden Management Services		592	592	22
23	V	30 Depreciation		Alden Management Services		10,584	10,584	23
24	V	31 Amortization		Alden Management Services		1,763	1,763	24
25	V	33 Real estate taxes		Alden Management Services		7,324	7,324	25
26	V	35 Rent-equipment/vehicles		Alden Management Services		24,165	24,165	26
27	V	32 Interest		Alden Management Services		52,107	52,107	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 764,675			\$ 240,957	\$ * (523,718)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2 tube- feeding	\$ 8,950	Pyramid Health Care	100.00%	\$ 23,969	\$ 15,019	15
16	V	10 nursing supplies	32,774	Pyramid Health Care		2,552	(30,222)	16
17	V	39 per diems/other supplies	86,984	Pyramid Health Care		46,971	(40,013)	17
18	V	21 gen'l & admin		Pyramid Health Care		16,359	16,359	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 128,708			\$ 89,851	\$ * (38,857)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 drugs	\$ 212,618	Forum Extended Care II	100.00%	\$ 179,622	\$ (32,996)
16	V	10 house stock	5,003	Forum Extended Care II		4,226	(777)
17	V	39 I.V.	132,177	Forum Extended Care II		111,664	(20,513)
18	V	22 employee benefits		Forum Extended Care II		2,844	2,844
19	V	21 gen'l& admin		Forum Extended Care II		12,476	12,476
20	V	32 interest		Forum Extended Care II		1,144	1,144
21	V	33 real estate tax		Forum Extended Care II		476	476
22	V	30 depreciaton		Forum Extended Care II		1,821	1,821
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 349,798			\$ 314,273	\$ * (35,525)

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	39 therapy	\$ 701,321	Community Physical Therapy	100.00%	\$ 643,071	\$ (58,250)	15
16	V	32 interest		Community Physical Therapy		240	240	16
17	V	31 amortization		Community Physical Therapy		158	158	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 701,321			\$ 643,469	\$ * (57,852)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	6 Maintenance expense	\$ 21536	Alden Bennett Construction	100.00%	\$ 21,467	\$ (69)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 21,536			\$ 21,467	\$ * (69)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 CARPET CLEANING	\$ 17,875	ALDEN REALTY - CARPET CARE		\$ 16,634	\$ (1,241)	15
16	V	6 FLOOR CLEANING	1,960	ALDEN REALTY - FLOOR CARE		1,849	(111)	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 19,835			\$ 18,483	\$ * (1,352)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

STATE OF ILLINOIS

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Facility Name & ID Number ALDEN NURSING CENTER - NORTHMOOR

004-1277

Report Period Beginning 01/01/03

Ending: 12/31/03

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Waterford	Aurora
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomington
ANC Village for Children & Young Adults	Bloomington
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomington
Alden of Old Town West	Bloomington
Alden Trails	Bloomington
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Clinton, WI
ANC Poplar Creek	Hoffman Estates
ANC Governor's Park	Barrington

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Pyramid Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Thereapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living

STATE OF ILLINOIS

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Facility Name & ID Number Alden Northmoor Rehab & HCC # 0041277 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	CEO	100.00	326,249	2.344	5.86	Salary	\$ 20,303	17-1	1
2	Lauren Magnusson b.	Nurse Coordinator	Nursing Admin.		81,964	2.344	5.86	Salary	5,101	10-1	2
3	Terry Magnusson c.	Maint. Supervisor	Construct/maint		79,262	2.344	5.86	Salary	4,932	6-1	3
4											4
5											5
6	a. President and sole stockholder of Alden Management Services, Inc.										6
7	b. Daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										7
8	c. Son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 30,336		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Northmoor Rehab & HCC # 0041277 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Alden Management Services, Inc
 Street Address 4200 W Peterson Ave
 City / State / Zip Code Chicago, IL 60646
 Phone Number (773) 286-3883
 Fax Number (773) 286-3743

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	see page 8A (also on page 6A)				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	Prudential		X	Mortgage	\$72,788.73	7/1/96	\$		\$	paid off		\$	646,706	1					
2	Prudential		X	Operating loss loan	\$12,149.00	12/1/99				paid off			133,733	2					
3	Cambridge		X	Mortgage	\$45,562.32	12/1/03		9,194,900	9,194,900	1/1/44	5.2000		2,656	3					
4	Cambridge		X	Operating loss loan	\$9,620.47	12/1/03		1,941,500	1,941,500	1/1/44	5.2000		561	4					
5	Prepay fee on Prudential debt		X										447,831	5					
	Working Capital																		
6	AMS-related party& t.s. int	X		Working capital									68,773	6					
7	Related party - FECII	X		Working capital									1,144	7					
8	Related party - CPT	X		Working capital									240	8					
9	TOTAL Facility Related					\$140,120.52		\$	11,136,400	\$	11,136,400			\$	1,301,644	9			
	B. Non-Facility Related*																		
10	Northmoor Assoc revenue	X		Non-care interest revenue									(1,322)	10					
11														11					
12														12					
13														13					
14	TOTAL Non-Facility Related							\$		\$			\$	(1,322)	14				
15	TOTALS (line 9+line14)							\$	11,136,400	\$	11,136,400			\$	1,300,322	15			

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 54,394 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	438,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	425,808	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(12,192)	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	434,500	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	422,308	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	1998	437,278	8		
	1999	437,918	9		
	2000	410,413	10		
	2001	421,087	11		
	2002	425,808	12		
Accrual based on 2% increase over prior year bills.					

		FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Northmoor Rehab & HCC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0041277

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773) 773-286-3883 FAX #: (773) 286-3743

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u>13-06-409-017-0000</u>	<u>Nursing Home</u>	\$ <u>4,428.49</u>	\$ <u>4,248.49</u>
2.	<u>13-06-409-018-0000</u>	<u>Nursing Home</u>	\$ <u>2,475.93</u>	\$ <u>2,475.93</u>
3.	<u>13-06-409-019-0000</u>	<u>Nursing Home</u>	\$ <u>2,472.51</u>	\$ <u>2,472.51</u>
4.	<u>13-06-409-020-0000</u>	<u>Nursing Home</u>	\$ <u>2,429.21</u>	\$ <u>2,429.21</u>
5.	<u>13-06-409-021-0000</u>	<u>Nursing Home</u>	\$ <u>82,487.27</u>	\$ <u>82,487.27</u>
6.	<u>13-06-409-022-0000</u>	<u>Nursing Home</u>	\$ <u>82,272.74</u>	\$ <u>82,272.74</u>
7.	<u>13-06-409-023-0000</u>	<u>Nursing Home</u>	\$ <u>82,272.74</u>	\$ <u>82,272.74</u>
8.	<u>13-06-409-024, 025-0000</u>	<u>Nursing Home</u>	\$ <u>166,969.31</u>	\$ <u>166,969.31</u>
9.	<u></u>	<u>Related Party - Alden Mgmt Serv</u>	\$ <u>125,008.00</u>	\$ <u>7,324.00</u>
10.	<u></u>	<u>Related Party - Forum</u>	\$ <u>8,258.00</u>	\$ <u>476.00</u>
		TOTALS	\$ <u><u>559,074.20</u></u>	\$ <u><u>433,428.20</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

A.

Square Feet:

83,872

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

4

C.

Does the Operating Entity?

☐ (a) Own the Facility
 ☒ (b) Rent from a Related Organization.
 ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D.

Does the Operating Entity?

☐ (a) Own the Equipment
 ☒ (b) Rent equipment from a Related Organization.
 ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E.

List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F.

Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES
 ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Facility	53,009	1996	\$ 1,429,683	1
2					2
3	TOTALS	53,009		\$ 1,429,683	3

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning:

01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	2 FOR OHF USE ONLY	3 Year Acquired	4 Year Constructed	5 Cost	6 Current Book Depreciation	7 Life in Years	8 Straight Line Depreciation	9 Adjustments	10 Accumulated Depreciation	
4	198			1994	\$ 8,796,651	\$ 227,120	40	\$ 219,916	\$ (7,204)	\$ 1,741,978	4
5											5
6											6
7											7
8	related party -forum			1978	15,909		22			15,909	8
	Improvement Type**										
9	Cable installation			1996	5,704		5			5,704	9
10	Cable installation			1996	3,286		5			3,286	10
11	Fire alarm			1996	17,753	1,183	15	1,183		8,580	11
12	Install additional outlet			1997	2,108	211	10	211		1,458	12
13	Install additional outlet			1997	1,116	112	10	112		772	13
14	Install additional outlet			1997	2,668	267	10	267		1,868	14
15	Access control materials			1997	4,714	471	10	471		2,946	15
16	HVAC repair			1997	6,413		5			6,413	16
17	Phone line installation			1997	2,768		5			2,768	17
18	Phone line installation			1997	3,096		5			3,096	18
19	Equipment for security system			1998	4,170	417	10	417		2,502	19
20	Change belt on fans & airhandlers			1998	2,012	101	5	101		2,012	20
21	Wire third floor & twenty bed jacks			1998	7,189	719	10	719		4,134	21
22	Repair pump motor on elevator			1998	3,500	175	20	175		962	22
23	Install pump motor on dishwasher			1998	2,029	203	10	203		1,133	23
24	Install door locks			1998	8,157	816	10	816		4,758	24
25	Door system work			1998	775	77	10	77		401	25
26	Repair nurse call system			1998	275	27	10	27		142	26
27	Repair nurse call system			1998	1,032	103	10	103		533	27
28	Repair nurse call system			1998	982	98	10	98		507	28
29	Chiller			1998	52,667	3,511	15	3,511		17,848	29
30	Computer & training & installation			1998	3,158	53	5	53		3,158	30
31	Canopy construction			1998	73,120	4,875	15	4,875		28,029	31
32	Continue on page 12A										32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning:

01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Climate Service - replace compressor	1999	\$ 2,603	\$ 173	15	\$ 173	\$	\$ 868		37
38	Washtown equipment - dryer installation	1999	2,875	288	10	288		1,366		38
39	Climate Service - repair chiller pump	1999	2,940	588	5	588		2,646		39
40	Equipment INT - dryer repair	1999	130	26	5	26		117		40
41	Rykoff Sexton - coffee machine	1999	2,021	404	5	404		1,785		41
42	Equipment INT - dryer repair	1999	1,891	378	5	378		1,638		42
43	Climate Service - chiller maint	1999	3,071	614	5	614		2,611		43
44	United Communication group-phone repair	1999	1,593	159	10	159		664		44
45	Long elevator	1999	2,168	108	20	108		452		45
46	Climate service - ice machine repair	1999	1,885	188	10	188		770		46
47	Climate service - condensor repair	1999	3,579	239	15	239		1,034		47
48	ABC -misc. Work	2000	16,003	1,600	10	1,600		4,934		48
49	CSI-change exhaust belt - hvac	2000	1,695	339	5	339		1,356		49
50	ABC - metla frame/heating vent	2000	2,048	102	20	102		392		50
51	ABC - misc. const. Work	2000	2,059	412	5	412		1,304		51
52	GT mechanical - gas line	2001	1,563	156	10	156		482		52
53	Coker services-repair washer	2001	2,013	201	10	201		570		53
54	Coker services -install gas unit	2001	4,125	413	10	413		1,169		54
55	DBS contracting -lawn sprinkler	2001	2,215	148	15	148		517		55
56	DBS contracting -lawn sprinkler	2001	2,575	172	15	172		544		56
57	GT mechanical -condensor fan motors	2001	1,867	124	15	124		332		57
58	CSI Coker - service on cleveland MD2224CGA1	2001	1,582	158	10	158		343		58
59	GT Mech- chiller repair (both chillers)	2002	1,435	287	5	287		574		59
60	GT Mech- credit for 5/01 inv 18186	2002	(1,259)	(84)	15	(84)		(154)		60
61	Action Fence Contractors-install 3 steel bollards	2002	1,725	173	10	173		288		61
62	ABC- Efficient Insulation Systems- insulation	2002	769	51	15	51		77		62
63	ABC- Joseph Stanger corian top repair	2002	1,632	163	10	163		190		63
64	ABC- 30' flagpole and installation	2002	2,215	111	20	111		176		64
65	ABC- Action Fence install 3 steel bollards	2002	2,011	201	10	201		251		65
66	ABC- Action Fence dumpster gate	2002	2,332	466	5	466		544		66
67										67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 9,094,614	\$ 248,897		\$ 241,693	\$ (7,204)	\$ 1,888,737		70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,094,614	\$ 248,897		\$ 241,693	\$ (7,204)	\$ 1,888,737	1
2									2
3	ABC-fire/smoker dampers	2003	6,390	319	10	319		319	3
4	ABC-rooftop compressor	2003	8,411	327	15	327		327	4
5	ABC-securitron DK 26	2003	1,087	48	15	48		48	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,110,502	\$ 249,591		\$ 242,387	\$ (7,204)	\$ 1,889,431	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 9,110,502	\$ 249,591		\$ 242,387	\$ (7,204)	\$ 1,889,431	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	16,755		20			16,755	4
5	Leasehold Improvement-Remodeling	1980	1,047		10			1,047	5
6	Leasehold Improvement-Remodeling	1986	559		5			559	6
7	Leasehold Improvement-Remodeling	1990	350		5			350	7
8	Leasehold Improvement-Remodeling	1991	82		5			82	8
9	Leasehold Improvement-Remodeling	1993	7,732		10			7,732	9
10	Leasehold Improvement-Remodeling	1993	6,056		9.7			6,056	10
11	Leasehold Improvement-sign	1994	226	14	12	14		120	11
12	Leasehold Improvement-dryvit	1995	384	24	10	24		203	12
13	Leasehold Improvement-new ac	1999	626	39	15	39		203	13
14	Leasehold Improvement-roof	1985	843	44	19	44		843	14
15	Leasehold Improvement-roof	1994	748	47	15	47		529	15
16	Leasehold Improvement-roof	1997	710	44	15	44		349	16
17	Leasehold Improvement-roof	1998	1,205	75	15	75		507	17
18	Leasehold Improvement-parking lot asphalt	2000	96	32	10	32		63	18
19	Leasehold Improvement-hallway lighting	2001	135	27	10	27		56	19
20	Leasehold Improvement-DAI	2001	169	17	10	17		53	20
21	Leasehold Improvement-bathrooms	2002	630	63	10	63		80	21
22	Leasehold Improvement-Remodeling	2002	91	18	5	18		36	22
23	Leasehold Improvements-Remodeling	2003	1,638	164	10	164		164	23
24	Leasehold Improvements-Remodeling	2003	105	4	4	4		4	24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	6,132		7			6,132	27
28	Leasehold Improvement-Remodeling	2002	5,020	627	7	627		4,392	28
29	Leasehold Improvement-Remodeling	2003	5,251	660	7	660		4,611	29
30									30
31									31
32									32
33		1999	15,137	378		378		1,896	33
34	TOTAL (lines 1 thru 33)		\$ 9,182,229	\$ 251,868		\$ 244,664	\$ (7,204)	\$ 1,942,253	34

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,223,929	\$ 88,204	\$ 88,204	\$	varies	\$ 646,691	71
72	Current Year Purchases	16,527	1,480	1,480		varies	1,480	72
73	Fully Depreciated Assets	60,104	1,207	1,207		varies	60,104	73
74								74
75	TOTALS	\$ 1,300,560	\$ 90,891	\$ 90,891	\$		\$ 708,275	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	car engine/bus/van	:dodge/other	98-'03	\$ 11,860	\$ 2,052	\$ 2,052	\$	3	\$ 11,658	76
77										77
78										78
79										79
80	TOTALS			\$ 11,860	\$ 2,052	\$ 2,052	\$		\$ 11,658	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,924,332	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 344,811	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 337,607	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (7,204)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,662,186	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	n/a	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$ n/a	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Northmoor Associates - a related party

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☒ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 10,383 Description: copy machine lease=9710, postage meter=673

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>related party-AMS</u>		<u>2,014.00</u>	<u>24,165</u>	18
19					19
20					20
21	TOTAL		\$ 2,014.00	\$ 24,165	21

10. Effective dates of current rental agreement:

Beginning 4/1/96
Ending 3/31/06

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$ 1062k
13. /2005 \$ 1062k
14. /2006 \$ 265k

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?	<input type="checkbox"/> YES	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
	<input checked="" type="checkbox"/> NO	IN-HOUSE PROGRAM <input type="checkbox"/>	IN-HOUSE PROGRAM <input type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER AIDE _____
		HOURS PER AIDE _____	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on site

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 301,505	\$		\$ 301,505	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			89,677			89,677	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			310,137			310,137	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See page 16A	# of prescrpts				161,191		161,191	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See page 16A					170,969		170,969	13
14	TOTAL			\$		\$ 701,319	\$ 332,160		\$ 1,033,479	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Page 16
Col 5: PT,OT, & ST
Col 6: Other
Amount

XIV. SPECIAL SERVICES (Direct Cost)

Service

1. OT	39-3	\$301,504.66
2. ST	39-3	89,676.20
3.		
4. PT	39-3	310,136.73
5.		
6.		
7.		
8.		
9. Pharmacy	See pg 16A	214,700.00
Plus: Related Party- Forum Drugs		(32,996.00)
Plus: Related Party- Forum I.V.		(20,513.00)
Total to line 9 Pharmacy		161,191.00
10.		
11.		
12. Exceptional Care-Column 3	See pg 16A	0.00
12. Exceptional Care-Column 6	See pg 16A	0.00
13. Other	See pg 16A	269,231.93
Related Party- Pyramid		(40,013.00)
Related Party- CPT		(58,250.23)
Total to line 13		170,968.70
14. Total		1,033,477.29

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending:

12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2003

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>155,000</u>)	1,237,196	1,237,196	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments		555,267	5
6	Prepaid Insurance	6,800	77,954	6
7	Other Prepaid Expenses	3,755	3,755	7
8	Accounts Receivable (owners or related parties)	4,382,937	3,984,853	8
9	Other(specify): <u>Due from 3rd parties</u>	63,700	71,373	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,694,388	\$ 5,930,398	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,429,683	13
14	Buildings, at Historical Cost		9,084,793	14
15	Leasehold Improvements, at Historical Cost	348,072	348,072	15
16	Equipment, at Historical Cost	159,537	1,174,986	16
17	Accumulated Depreciation (book methods)	(253,641)	(2,538,615)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds	377,448	377,448	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Note rec-tenant/refi fees</u>		1,163,617	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 631,416	\$ 11,039,984	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,325,804	\$ 16,970,382	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,797,216	\$ 1,798,722	26
27	Officer's Accounts Payable		69,927	27
28	Accounts Payable-Patient Deposits	203,188	203,188	28
29	Short-Term Notes Payable	81,817	81,817	29
30	Accrued Salaries Payable	277,524	277,524	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	16,092	16,092	31
32	Accrued Real Estate Taxes(Sch.IX-B)		434,500	32
33	Accrued Interest Payable	6,488	9,705	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Other accrued exp/patient liab</u>	46,746	46,746	36
37	<u>ST portion of lt debt</u>		77,848	37
	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,429,071	\$ 3,016,069	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	132,655	132,655	39
40	Mortgage Payable		11,058,552	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 132,655	\$ 11,191,207	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,561,726	\$ 14,207,276	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,764,078	\$ 2,763,106	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,325,804	\$ 16,970,382	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,692,139	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,692,139	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,071,939	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,071,939	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,764,078	24 *

* This must agree with page 17, line 47.

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,119,309	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,119,309	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	64,735	6
7	Oxygen	23,431	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 88,166	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,068	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	3,980	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	352	19
20	Radiology and X-Ray		20
21	Other Medical Services	28,761	21
22	Laundry	45	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 35,206	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,043	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,043	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Various - see attached	5,103	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,103	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,249,827	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,569,824	31
32	Health Care	2,677,378	32
33	General Administration	2,461,166	33
B. Capital Expense			
34	Ownership	1,632,030	34
C. Ancillary Expense			
35	Special Cost Centers	1,187,450	35
36	Provider Participation Fee	108,405	36
D. Other Expenses (specify):			
37	Related party salary allocations		37
38	located in Column 1 on pages 3 & 4	(458,365)	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,177,888	40
41	Income before Income Taxes (line 30 minus line 40)**	1,071,939	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,071,939	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

STATE OF ILLINOIS

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Facility Name & ID Number Alden Northmoor Rehab & HCC

0041277

Report Period Beginning: 01/01/2003

Ending:

12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,323	2,347	\$ 74,637	\$ 31.80	1
2	Assistant Director of Nursing	1,029	1,037	28,315	27.30	2
3	Registered Nurses	25,750	26,982	753,328	27.92	3
4	Licensed Practical Nurses	7,876	8,311	200,828	24.16	4
5	Nurse Aides & Orderlies	92,437	98,046	1,119,276	11.42	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,759	1,931	24,311	12.59	8
9	Activity Director	2,008	2,080	23,084	11.10	9
10	Activity Assistants	6,008	6,224	50,296	8.08	10
11	Social Service Workers	1,896	1,944	27,739	14.27	11
12	Dietician					12
13	Food Service Supervisor	1,928	2,080	33,048	15.89	13
14	Head Cook	7,992	8,320	124,746	14.99	14
15	Cook Helpers/Assistants	28,846	30,611	281,080	9.18	15
16	Dishwashers					16
17	Maintenance Workers	1,872	1,984	26,887	13.55	17
18	Housekeepers	19,374	20,405	174,338	8.54	18
19	Laundry	5,396	5,842	47,809	8.18	19
20	Administrator	1,600	1,840	75,830	41.21	20
21	Assistant Administrator	80	80	1,731	21.64	21
22	Other Administrative	4,568	4,698	78,115	16.63	22
23	Office Manager					23
24	Clerical	4,789	5,090	53,188	10.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,820	1,860	33,937	18.25	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Clinical SS	1,924	1,936	44,893	23.19	32
33	Other(specify) Alz staff	3,257	3,478	43,150	12.41	33
34	TOTAL (lines 1 - 33)	224,532	237,126	\$ 3,320,566 *	\$ 14.00	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 6,600	1-3	35
36	Medical Director	monthly	32,400	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	4,768	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,860	11-3	44
45	Social Service Consultant	12	660	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	64	\$ 47,288		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ n/a		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description		Amount	Description		Amount	
Sevilla, Chay	administrator		\$ 75,830	Workers' Compensation Insurance		\$ 90,530	IDPH License Fee		\$	
				Unemployment Compensation Insurance		25,241	Advertising: Employee Recruitment		413	
various executives	executive admin		82,418	FICA Taxes		246,672	Health Care Worker Background Check (Indicate # of checks performed 39)		273	
				Employee Health Insurance		21,356				
Valentino, D	ass't administrator		1,731	Employee Meals		30,094	Related party-AMS		592	
				Illinois Municipal Retirement Fund (IMRF)*			IL Health Care Assoc		7,470	
				Chicago head tax		6,060	Surety bond fees		200	
TOTAL (agree to Schedule V, line 17, col. 1)				Union,health,welfare		50,102	Miscellaneous		35	
(List each licensed administrator separately.)			\$ 159,979	Dental,pension,life		26,160				
B. Administrative - Other				Empl relation/miscell p/r		1,395	Less: Public Relations Expense		(
				Drug tests/401k match/empl vaccin		5,772	Non-allowable advertising		(
Description			Amount	Related Parties-AMS & FECII		65,105	Yellow page advertising		(
			\$	Mktg empl benef deduction		(1,705)				
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 566,782	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 8,983	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees						G. Schedule of Travel and Seminar**
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description			Amount
C. Professional Services							Out-of-State Travel			\$
Vendor/Payee	Type		Amount							
AMS	management fees		\$ 764,675							
BDO Seidman	accounting fees		10,196							
Fisch/Greenburg/Hermann	legal (non-collection)		16,653				In-State Travel			
Career Advancement Cons	placement fees		43,477				Gas, repairs, ins., license			294
Medicom	computer system consult		388							
A Place For Mom	subscr fee-web mktng site		2,200							
Ken Fisch	legal fees		14,140				Seminar Expense			
Comprehensive Therapeutics	consulting services		648				Related party-AMS			13,111
Miscl vendors	miscellaneous		2,022				Seminar-Medicaid/MDS			560
Law Offices of Chicago-Kent	employee-related litigation		25,809							
							Entertainment Expense			(
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)			
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 880,208				TOTAL			\$ 13,965

* Attach copy of IMRF notifications

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13	
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	INSTALL BELTS ON A/C	5/97	\$ 2,367	3	\$ 263	\$	\$	\$	\$	\$	\$	\$	
2	REPAIR AIR COMPRES	10/97	3,174	3	794								
3	REPAIR MOTOR, VENT	11/97	3,140	3	872								
4	HVAC REPAIR	6/98	2,661	3	887	370							
5	INSTALLL CONTRLS	7/98	3,900	3	1,300	650							
6	INSTL PHASE MONITO	7/98	4,250	3	1,417	708							
7	REPLACE COOLING FA	12/98	1,219	3	406	372							
8	REPAIR FAN FREQUE	12/98	446	3	149	136							
9	CLIMATE SER. ADJ '98	12/98	(446)	3	(149)	(136)							
10	PAINTING >1500 '99	7/99	6,870	3	2,290	2,290	1,145						
11	ABC- MISC. JOBS	7/00	3,677	3	613	1,226	1,226	612					
12	ABC- REPAIR CARPET	9/00	2,042	3	227	681	681	453					
13	ABC - MISC. JOBS	11/00	5,101	3	283	1,700	1,700	1,418					
14	PAINTING >1500 '00	7/00	5,943	3	990	1,981	1,981	990					
15	csi coker service-dishwash	6/02	2,462	3			479	821	821	342			
16	abc-sealcoat/stripping	7/02	1,490	3			248	497	497	248			
17	equip int'l-dryer work	8/02	1,402	3			195	467	467	273			
18	healthcare prod-fix w/c's	8/02	1,705	3			237	568	568	332			
19	continue on page 22a...												
20	TOTALS		\$ 51,403		\$ 10,342	\$ 9,978	\$ 7,892	\$ 5,826	\$ 2,353	\$ 1,194	\$	\$	

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2000	6 FY2001	7 FY2002	8 FY2003	9 FY2004	10 FY2005	11 FY2006	12 FY2007	13 FY2008
1	Totals from Page 22 carried forward		\$ 51,403		\$ 10,342	\$ 9,978	\$ 7,892	\$ 5,826	\$ 2,353	\$ 1,194	\$	\$	\$
2													
3	sherwin-patch/paint/wallp	1/02	6,102	3			2,034	2,034	2,034	(0)			
4	g&j plaster. Plastering	8/02	2,682	3			372	894	894	521			
5	jd & sons- roof repairs	8/02	1,749	3			243	583	583	340			
6	equip int'l- dryer repair	10/02	1,009	3			84	336	336	252			
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 62,945		\$ 10,342	\$ 9,978	\$ 10,625	\$ 9,673	\$ 6,200	\$ 2,308	\$	\$	\$

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN, LPN, NA) represented by a union? yes
- (2) Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount. IL Healthcare Assoc. \$10,692
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 39,338 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 108,405
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 30,094 Has any meal income been offset against related costs? no Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? n/a
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? n/a
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: BDO Seidman The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. not yet completed
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

Alden Nursing Center - Northmoor
Reporting Period Beginning
Reporting Period Ending

#0041277
1/01/03
12/31/03

Page 24

Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(30,094)	Employee Meal
	22	30,094	Employee Meal
22		(6,782)	Uniforms
	10	4,084	Uniforms
	6	160	Uniforms
	1	484	Uniforms
	3	1,099	Uniforms
	11	396	Uniforms
	21	559	Uniforms
		<hr/> 0	Net should be 0